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United States Senate

COMMITTEE ON THE JUDICIARY

WASHINGTON, DC 20510-6275

KOLAN L. DAVIS, *Chief Counsel and Staff Director*
KRISTINE J. LUCIUS, *Democratic Chief Counsel and Staff Director*

July 16, 2015

The Honorable John Koskinen
Commissioner
Internal Revenue Service
111 Constitution Avenue, NW, Room 3241
Washington, DC, 20224

Dear Commissioner Koskinen:

On June 26, 2015, the Supreme Court announced that the Constitution requires a nationwide redefinition of marriage. Many Americans are concerned about how the decision might impact religious institutions, including charities, schools, and even churches, that conduct their affairs according to the well-established religious belief that marriage is the union of one man and one woman. As Chief Justice Roberts observed in his dissent, the majority's ruling "creates serious questions about religious liberty." "Many good and decent people," the Chief Justice noted, "oppose same-sex marriage as a tenet of faith, and their freedom to exercise religion is – unlike the right imagined by the majority – actually spelled out in the Constitution."

During oral arguments, Solicitor General Donald Verrilli gave a chilling response to Justice Samuel Alito's question about whether a university's tax-exempt status could be revoked "if it opposed same-sex marriage." Verrilli said, "I don't think I can answer that question without knowing more specifics, but it's certainly going to be an issue. I...I don't deny that." This response is deeply troubling to every American who believes that the free exercise of religion—if it is to mean anything at all—must include the freedom to live in accordance with one's sincerely held religious beliefs.

Justice Alito used a university as an example, but there are many other religious institutions to be concerned about, from churches and synagogues to religiously-affiliated counseling services, charities, schools, and adoption agencies. In light of these concerns, I ask that you confirm that the Internal Revenue Service will not revoke or otherwise deny the tax-exempt status of any faith-based institutions that, by virtue of their religious beliefs, cannot recognize or provide any benefits for same-sex marriages. I also ask that you confirm that the IRS will not discriminate against any such institution on the basis of its belief that marriage is the union of husband and wife.

Unfortunately, the IRS has shown itself to be all too willing to target Americans for their political beliefs. I sincerely hope that it will not target religious institutions for their beliefs on

marriage. I trust that you will do everything in your power to ensure that your agency does not take any adverse action against individuals or groups simply for living by the tenets of their faith.

I look forward to your response. Please contact my office if you have any additional questions.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Ted Cruz', is positioned above the printed name.

Ted Cruz
Chairman
Subcommittee on Oversight, Agency Action,
Federal Rights and Federal Courts